

# PROPERTY TAX ASSESSMENT FOR TRESPASSING

## Prior Law

If the landowner did not erect a fence to prevent the trespassing of livestock on neighboring land or public roads, the board of township trustees could cause a fence to be erected and certify the costs of erecting the fence to the county auditor for collection as other taxes.

## New Provisions

The board of township trustees may request the county board of supervisors to assume the board's duties and the board of supervisors shall certify the costs to the county auditor for collection as property taxes.

## Sections Amended

Section 2 of Senate File 200 adds new section 169C.6.

## Effective Date

July 1, 2007.